ABSTRACT OF THE DISCLOSURE

To enable the reduction of ON-state resistance in a state in which the withstand voltage is secured, a semiconductor device according to the invention is provided with a gate electrode formed so that the gate electrode ranges from a gate oxide film formed on an N-type well region formed in a P-type semiconductor substrate to a selective oxide film, a P-type source region formed so that the source region is adjacent to the gate electrode, a P-type drain region formed in a position apart from the gate electrode and a P-type drift region (an LP layer) formed so that the drift region surrounds the drain region, and is characterized in that a P-type impurities layer (an FP layer) is formed so that the impurities layer is adjacent to the drain region.